



Commonwealth of Massachusetts

Department of Revenue

Tax Year 2015 Publication M-1436

**INDIVIDUAL INCOME TAX TEST PACKAGE
MASSACHUSETTS PARTICIPANTS ACCEPTANCE TESTING
(MPATS)**

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Part 1

MPATS Procedures

FILE NAMING CONVENTION

Individual return files should have the following naming convention, where “PITX” in the file name should always be upper case:

Syntax: PITX [fid][yr][mo][day][hr][min][sec].xml

Example: PITX12345678920030101145959.xml

Where:

[fid] is the FID number used to log into SSH.

[yr] is the 4 digit year.

[mo] is 01-12.

[day] is 01-31.

[hr] is 01-24.

[min] is 01-60.

[sec] is 01-60.

WHO MUST TEST?

The Massachusetts Department of Revenue requires that all Software Developers and Transmitters (Vendors) pass the Massachusetts Participants Acceptance Testing (MPATS) before they can be accepted into the electronic filing program for the Tax Year 2015 filing season.

WHY TEST?

The purpose of testing is to ensure that prior to live processing:

1. Vendors transmit in the correct format and meet the DOR electronic filing specifications
2. Returns have no validation or math errors

TEST RETURNS

MPATS provides scenarios for vendors to create their own test returns; there will be no test package. The scenarios cover the Form 1, Form 1 NR/PY, M-4868 and all supporting Forms and Schedules. In addition, all vendors are allowed and encouraged, but not required, to create additional test returns as they see necessary. If you do not support a schedule/form for a test return please submit the test return without the form/schedule you do not support, do not omit any test returns unless you do not support the main form.

The criteria for the test scenarios provide some of the information needed to prepare the appropriate forms and schedules; however, computations and data for all lines have not been provided. Therefore, some knowledge of tax law and tax preparation is necessary. You must correctly prepare and compute these returns before transmitting to DOR.

The primary taxpayer name on each test return should use the following convention:

First name = Vendor name

Last name = Test number (alpha)

As an example, the primary taxpayer name for test 1 for Acme software would be Acme One.

TEST INDICATORS

Test returns should be identified with a "T" in the ProcessType element, and test files should be identified with an extension of .test.

TEST SSNS

All test returns created from the scenarios provided must use the assigned test SSN's. Any additional test returns submitted must use the SSN's below assigned for this purpose.

Test Scenario SSN's: 400-22-0001 through 400-22-0015

Additional Test SSN's: 400-22-0016 through 400-22-0030

DO NOT use any other SSN's during testing. SSN's used for Spouses and Dependents in the test scenarios must be in the additional test SSN's range.

TESTING START DATE

Testing is tentatively scheduled to begin on December 22, 2015.

TESTING PROCEDURE

Vendors are required to advise DOR of all limitations of their software package and to submit a list of names you will be using to market your product(s).

All vendors are required to submit all 15 test returns. As mentioned earlier, all vendors are allowed and encouraged, but not required, to create additional test returns as they see necessary. Please create each test return so that it contains all the statements that you support for the forms/schedules in each scenario.

Once approved, a list of production ETIN's and EFIN's must be submitted to the e-file coordinator.

TESTING ACCEPTANCE CRITERIA

Vendors must transmit all 15 test returns error free.

If any test return is rejected during testing, the vendors must:

1. Review the acknowledgement file to identify the error(s)
2. Correct the return and/or the software
3. Contact the e-file coordinator if the cause of the reject cannot be determined
4. Retransmit the test file until it has been accepted

Once all the test files have been accepted, the vendor should inform the e-file coordinator that all test returns have been accepted and submit their list of production ETIN's and EFIN's.



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Part 2

Test Scenarios

TEST RETURN 1

FORM:	FORM 1
PRIMARY SSN:	400-22-0001
SCHEDULES:	B, CB, D, DI, HC
FORMS:	M-2210, W-2 (2), 1099-R, 2-G, PWH-WA, 1099-M

RETURN DETAILS:

FILING STATUS:	SINGLE
DEPENDENTS:	1
TAX DUE:	>500
PARTIAL PAYMENT AMOUNT:	\$500
WAREHOUSE:	NO

FORM/SCHEDULE DETAILS:

SCHEDULE B:	>0 INTEREST & DIVIDEND INCOME >0 SHORT TERM GAINS
SCHEDULE CB:	FULL CREDIT
SCHEDULE D:	LOSS
SCHEDULE HC:	APPEALING PENALTY
FORM W-2:	ONE OUT OF STATE
FORM 2-G:	>0 LINE 22
FORM PWH-WA:	>0 TOTAL MA TAX WITHHELD
FORM 1099-M:	>0 BOX 16 STATE (MA) TAX WITHHELD

ADDITIONAL NOTES: Use the ty14 rates for the Form M-2210. Please make Voluntary contributions >0, bank interest >200 and rental deduction >0. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.

TEST RETURN 2

FORM:	FORM 1
PRIMARY SSN:	400-22-0002
SCHEDULES:	F (US), X, Y, Z, DI, HC
FORMS:	W-2, M-2210

RETURN DETAILS:

FILING STATUS:	HOH
DATE OF BIRTH:	3/14/1996
DEPENDENTS:	2
REFUND:	YES
DIRECT DEPOSIT:	YES

FORM/SCHEDULE DETAILS:

SCHEDULE F (US) :	>0 NET PROFIT
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SCHEDULE Z:	>0 LEAD PAINT CREDIT
	>0 SEPTIC CREDIT
	>0 FILM INCENTIVE CREDIT
	>0 MEDICAL DEVICE CREDIT
	>0 EDIP CREDIT

SCHEDULE HC:	>0 PENALTY
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SCHEDULE X:	>0 OTHER GAMBLING WINNINGS
SCHEDULE Y:	>0 GAMBLING LOSSES

ADDITIONAL NOTES: Use the ty14 rates for the Form M-2210. Take the use tax safe harbor option. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario. The Schedule LP should contain more than one unit.

TEST RETURN 3

FORM:	FORM 1
PRIMARY SSN:	400-22-0003
SCHEDULES:	D-IS, X, TDS, HC
FORMS:	W-2G (2)

RETURN DETAILS:

FILING STATUS:	MFS
DEPENDENTS:	0
TAX DUE:	>0
EFW:	EQUAL TO TAX DUE
WAREHOUSE:	04/19/16

FORM/SCHEDULE DETAILS:

SCHEDULE D-IS:	TAXABLE GAIN ALL PERIODS SMALL BUSINESS STOCK GAIN
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SCHEDULE HC:	0 PENALTY PART YEAR MCC COVERAGE: JANUARY THROUGH OCTOBER
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FORM W-2G:	LOTTERY WITH STATE WITHHOLDING NON-LOTTERY NO STATE WITHHOLDING
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ADDITIONAL NOTES: If not supporting the Schedule D-IS, substitute Schedule D with a gain. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.

TEST RETURN 4

FORM: FORM 1
PRIMARY SSN: 400-22-0004
SCHEDULES: B, C (2), CB, D, E-RECONCILIATION, E-1(3),
E-2(4), E3-(2), X, Y, Z, DI, HC, RFC, RF
FORMS: W-2 (3), W-2G, 1099-R

RETURN DETAILS:

FILING STATUS: MFJ
DEPENDENTS: 2
TAX DUE: >0
EFW: NO

FORM/SCHEDULE DETAILS:

SCHEDULE B: 0 INTEREST & DIVIDEND INCOME
>0 SHORT TERM GAINS

SCHEDULE C: ONE LOSS, ONE PROFIT (line25>0)

SCHEDULE CB: PARTIAL CREDIT

SCHEDULE D: >0 GAIN

SCHEDULE HC: 0 PENALTY FULL MCC COVERAGE (BOTH)

SCHEDULE Z: >0 INCOME TAX PAID TO ANOTHER STATE
>0 BROWNSFIELD CREDIT
>0 LOW INCOME HOUSING CREDIT
>0 HISTORIC REHABILITATION CREDIT

SCHEDULE RF: >0 DAIRY CREDIT, >0 REFUNDABLE FILM
CREDIT, >0 COMMUNITY INVESTMENT

FORM W-2: OUT OF STATE WITHHOLDING

ADDITIONAL NOTES: Please populate as many fields as feasible for the new
Schedule E's.

TEST RETURN 5

FORM:	FORM 1
PRIMARY SSN:	400-22-0005
SCHEDULES:	CB, X, Y, Z, DI, HC
FORMS:	W-2, W-2G, 1099-R

RETURN DETAILS:

FILING STATUS:	MFJ
DEPENDENTS:	4
REFUND:	>0
EFW:	NO

FORM/SCHEDULE DETAILS:

SCHEDULE CB:	FULL CREDIT
SCHEDULE HC:	0 PENALTY YOU LINE 6 YES 0 PENALTY SPOUSE MEDICARE
SCHEDULE Y:	>0 HUMAN ORGAN DEDUCTION
ADDITIONAL WITHHOLDING:	LOA WITHHOLDING >0 2K-1 WITHHOLDING >0 3K-1 WITHHOLDING >0 SK-1 WITHHOLDING >0 1099-B WITHHOLDING >0 1099-DIV WITHHOLDING >0 1099-OID WITHHOLDING >0 1099-INT WITHHOLDING >0

ADDITIONAL NOTES: Make return eligible for the limited income credit and maximum EIC. Please populate as many fields as feasible.

TEST RETURN 6

FORM:	FORM 1
PRIMARY SSN:	400-22-0006
SCHEDULES:	CB, D, X, Y, Z, DI, HC
FORMS:	W-2, W-2G

RETURN DETAILS:

FILING STATUS:	MFJ
DEPENDENTS:	4
TAX DUE:	>0
EFW:	NO

FORM/SCHEDULE DETAILS:

SCHEDULE CB:	PARTIAL CREDIT
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SCHEDULE D:	>0 GAIN
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SCHEDULE Z:	>0 LEAD PAINT CREDIT
	>0 EOAC CREDIT
	>0 SEPTIC CREDIT
	>0 SOLAR AND WIND ENERGY CREDIT
	>0 CONSERVATION CREDIT
	>0 EDIP CREDIT
	>0 EMPLOYER WELLNESS PROGRAM CREDIT
	>0 FARMING AND FISHERIES CREDIT

SCHEDULE HC:	0 PENALTY YOU
	RELIGIOUS EXEMPTION

	0 PENALTY SPOUSE
	CERTIFICATE OF EXEMPTION

ADDITIONAL NOTES: Please populate as many fields as feasible.

TEST RETURN 7

FORM:	FORM 1 NR/PY
PRIMARY SSN:	400-22-0007
SCHEDULES:	C, X, Y, NTS-L-N/R
FORMS:	W-2, W-2G, 1099-R, PWH-WA, 1099-M

RETURN DETAILS:

FILING STATUS:	SINGLE
RESIDENCY:	NON-RESIDENT
DEPENDENTS:	1
REFUND:	>0
DIRECT DEPOSIT:	YES

FORM/SCHEDULE DETAILS:

FORM W-2:	TWO STATES ON ONE W-2
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ADDITIONAL NOTES: Please make Voluntary contribution >0, and rental deduction >0. Please make the return qualify for no tax status. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.

TEST RETURN 8

FORM:	FORM 1 NR/PY
PRIMARY SSN:	400-22-0008
SCHEDULES:	D-IS, F (US), X, DI, TDS
FORMS:	

RETURN DETAILS:

FILING STATUS:	HOH
RESIDENCY:	NON-RESIDENT
DEPENDENTS:	0
TAX DUE:	>1000
PARTIAL PAYMENT AMOUNT:	\$500
WAREHOUSE:	NO

FORM/SCHEDULE DETAILS:

SCHEDULE D-IS:	TAXABLE GAIN ALL PERIODS SMALL BUSINESS STOCK GAIN
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ADDITIONAL NOTES: If not supporting the Schedule D-IS, substitute Schedule D with a gain. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.

TEST RETURN 9

FORM:	FORM 1 NR/PY
PRIMARY SSN:	400-22-0009
SCHEDULES:	B, D
FORMS:	W-2, W-2G, 1099-R

RETURN DETAILS:

FILING STATUS:	MFS
RESIDENCY:	NON-RESIDENT
DEPENDENTS:	2
TAX DUE:	>1000
PARTIAL PAYMENT AMOUNT:	\$500
WAREHOUSE:	NO

FORM/SCHEDULE DETAILS:

SCHEDULE B:	>0 INTEREST & DIVIDEND INCOME >0 SHORT TERM GAINS
SCHEDULE D:	LOSS

ADDITIONAL NOTES: Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.

TEST RETURN 10

FORM:	FORM 1 NR/PY
PRIMARY SSN:	400-22-0010
SCHEDULES:	B, E-RECONCILIATION, E-1(2), E-2(3), X, Y, Z, DI,
FORMS:	W-2, 2-G

RETURN DETAILS:

FILING STATUS:	MFJ
RESIDENCY:	NON-RESIDENT
DEPENDENTS:	1
TAX DUE:	>500
PARTIAL PAYMENT AMOUNT:	\$500
WAREHOUSE:	NO

FORM/SCHEDULE DETAILS:

SCHEDULE B:	>0 INTEREST & DIVIDEND INCOME >0 SHORT TERM GAINS
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ADDITIONAL NOTES: Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.

TEST RETURN 11

FORM:	FORM 1 NR/PY
PRIMARY SSN:	400-22-0011
SCHEDULES:	C, CB, X, Y, HC, NTS-L-N/R
FORMS:	W-2, W-2G, 1099-R

RETURN DETAILS:

FILING STATUS:	SINGLE
RESIDENCY:	PART YEAR
DEPENDENTS:	0
REFUND:	>0
DIRECT DEPOSIT:	NO

FORM/SCHEDULE DETAILS:

FORM W-2:	TWO STATES ON ONE W-2
SCHEDULE HC:	0 PENALTY FULL MCC COVERAGE
SCHEDULE CB:	PARTIAL CREDIT

ADDITIONAL NOTES: Please make Voluntary contribution >0, and rental deduction >0. Please make the return qualify for no tax status. Dates of residency are 08/01/15 to 12/31/15. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.

TEST RETURN 12

FORM:	FORM 1 NR/PY
PRIMARY SSN:	400-22-0012
SCHEDULES:	B, CB, X, Y, Z, DI, HC
FORMS:	W-2

RETURN DETAILS:

FILING STATUS:	MFJ
RESIDENCY:	PART YEAR
DEPENDENTS:	>1
TAX DUE:	>1000
PARTIAL PAYMENT AMOUNT:	\$500
WAREHOUSE:	NO

FORM/SCHEDULE DETAILS:

SCHEDULE B:	>0 INTEREST & DIVIDEND INCOME >0 SHORT TERM GAINS
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SCHEDULE CB:	PARTIAL CREDIT
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SCHEDULE HC:	0 PENALTY LINE 12 NO
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ADDITIONAL NOTES: Dates of residency are 2/01/15 to 9/14/15. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.

TEST RETURN 13

FORM:	FORM 1 NR/PY
PRIMARY SSN:	400-22-0013
SCHEDULES:	C, CB, X, Y, HC, R/NR
FORMS:	W-2, W-2G, 1099-R

RETURN DETAILS:

FILING STATUS:	SINGLE
RESIDENCY:	BOTH PART YEAR & NON-RES
DEPENDENTS:	1
TAX DUE:	>0

FORM/SCHEDULE DETAILS:

SCHEDULE B:	>0 INTEREST & DIVIDEND INCOME
SCHEDULE D:	>0 SHORT TERM GAINS LOSS
SCHEDULE HC:	>0 PENALTY

ADDITIONAL NOTES: Dates of residency are 04/01/15 to 11/15/15. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.

TEST RETURN 14

FORM:	FORM 1 NR/PY
PRIMARY SSN:	400-22-0014
SCHEDULES:	B, E, E-1(3), E-2 (4), E-3 (2), X, Y, Z, DI, HC, R/NR
FORMS:	W-2

RETURN DETAILS:

FILING STATUS:	MFJ
RESIDENCY:	BOTH PART YEAR & NON-RES
DEPENDENTS:	>1
TAX DUE:	>1000
EFW:	EQUAL TO TAX DUE
WAREHOUSE:	04/15/15

FORM/SCHEDULE DETAILS:

SCHEDULE B:	>0 INTEREST & DIVIDEND INCOME >0 SHORT TERM GAINS
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SCHEDULE HC:	0 PENALTY FULL MCC COVERAGE (BOTH)
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ADDITIONAL NOTES: Dates of residency are 6/01/15 to 12/01/15. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.

TEST RETURN 15

FORM:	M-4868
PRIMARY SSN:	400-22-0015

ADDITIONAL NOTES: Please make a payment with the extension.